

State of Kansas
City 2019

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of
City of Cherokee

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

Table of Contents:		2019 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019	2			
Allocation of MYT, RYT, and 16/20M Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant				
Fund <u>K.S.A.</u>				
General <u>12-101a</u>	7	345,011	92,474	49.231
Special Highway	8	133,449		
Special Parks & Recreation	8	16,229		
Water Utility	9	342,623		
Sewer Utility	9	178,221		
Non-Budgeted Funds-A	10			
Totals	XXXXXX	1,015,531	92,474	
				County Clerk's Use Only
Budget Summary	11			1,878,365
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

92,474
NO

Assisted by:

Phillip A. Jarred, CPA

Jarred, Gilmore & Phillips, PA

Address:

1815 S Santa Fe

Chanute, KS 66720

Email:

pijarred@jgppa.com

Attest:

[Signature]
County Clerk

2018

[Signature] Mayor
[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

State of Kansas
City
2019

CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

City of Cherokee

- certify that: (1) the hearing mentioned in the attached publication was held;
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Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

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Assisted by:

Phillip A. Jarred, CPA

Jarred, Gilmore & Phillips, PA

Address:

1815 S Santa Fe

Cherokee, KS 66720

Email:

pjarred@jgppa.com

Attest: _____, 2018

County Clerk

Philip A. Jarred - Mayor
John Lowell
Rose M. Burns
James M. Hall
John M. Hall
Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Cherokee

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 79,435
2. Library levy in 2018 budget	- \$ 0
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 79,435

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 34,032	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 20,422	
5b. Personal property 2017	- 21,096	
5c. Increase in personal property (5a minus 5b)	+ 0	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	34,032	
11. Total estimated valuation July 1, 2018	1,878,364	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0185	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,466	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,112	
16. Total Percentage Adjustments	\$ 2,578	

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>113,612</u>	
Law enforcement expenses - 2018 budget:		-	<u>101,727</u>	
CPI adjustment	1.40%		<u>1,424</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>10,461</u>
24. Fire protection expenses - 2019 budget:		+	<u>31,005</u>	
Fire protection expenses - 2018 budget:		-	<u>48,314</u>	
CPI adjustment	1.40%		<u>676</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>	
Emergency medical expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>10,461</u>

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		92,474

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	66,948	
2016 Tax Levy (Less Levy for other Governmental Units)	68,213	None
2017 Tax Levy (Less Levy for other Governmental Units)	78,002	None
2018 Tax Levy (Less Levy for other Governmental Units)	79,435	None
Average Tax Levy (last three years)	75,217	
CPI Adjustment of 0.021	1,580	
Average Tax Levy Adjusted by CPI	76,796	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	92,474	
Exemption from Election Requirement	No	

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0	
2019 Tax Levy (Less Levy for other Governmental Units)	92,474	
2018 Tax Levy (Less Levy for other Governmental Units)	79,435	
Change in Levy	13,039	
CPI Adjustment		1,112
2019 Mill Rate (Less Mills for other Governmental Units)	49.231	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		1,112
Exemption from Election Requirement	No	

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

STATEMENT OF INDEBTEDNESS

[illegible]

See accompanying summary of significant forecast assumptions and accountants' compilation report.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2018	Payments Due 2018	Payments Due 2019
Storm Shelter	6/21/2012	120	3.13	70,000	34,208	8,163	8,163
Lift Station - Buckeye	9/1/2014	48	3.50	37,000	6,532	6,618	0
Lift Station - Pine St.	6/1/2015	48	3.50	43,000	17,755	11,543	6,734
Police Station	5/25/2017	120	3.97	125,000	118,990	15,168	15,168
Police - Truck (Anticipated)	10/1/2018	48	4.00	40,000	0	0	10,000
Totals					177,485	41,492	40,066

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases. See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	14,610	5,362	18,772
Receipts:			
Ad Valorem Tax	68,734	74,669	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,554	4,766	6,850
Motor Vehicle Tax	14,738	16,970	17,122
Recreational Vehicle Tax	145	213	163
16/20M Vehicle Tax	74	72	69
Commercial Vehicle Tax	324	360	369
Watercraft Tax	0	73	67
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Speacial Assesment	2,310	0	
Sales Tax	105,089	102,344	103,000
Alcoholic Liquor Tax	1,229	1,178	888
Franchise Tax	18,520	18,173	18,500
Licenses and Permits	157	161	160
Fines, Forfeitures, & Penalties	39,782	23,502	25,000
Charges for Services			0
Sale of Assets	0	0	
Grave Openings/Sale of Cemetery Lots	750	900	900
Copies & Fax Charges	350	30	30
Rental Fees	126	0	0
Other Revenues:			
Reimbursed Expenses	1,480	89	0
Donations	45	25	25
Operating Transfers from:			
Water Utility Fund	20,000	57,900	55,000
Sewer Utility Fund	0	6,100	10,000
Residual Transfers from:			
Cemetery Perpetual Care Fund	0	11,850	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	584	441	441
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,896	2,031	2,031
Does miscellaneous exceed 10% Total Rec			
Total Receipts	285,888	321,847	240,616
Resources Available:	300,499	327,209	259,388

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Cherokee

2019

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Government			
Personal Services	37,829	35,958	39,554
Contractual Services	53,924	56,184	57,000
Commodities	9,223	5,409	5,500
Capital Outlay	0	0	0
Total	100,976	97,551	102,054
Police Department			
Personal Services	69,128	75,102	82,612
Contractual Services	18,499	21,579	22,000
Commodities	6,352	8,975	9,000
Capital Outlay	130,537	2,346	0
Total	224,516	108,002	113,612
Fire Department			
Personal Services	2,116	2,732	3,005
Contractual Services	6,530	7,616	7,000
Commodities	5,510	6,049	6,000
Capital Outlay	0	18,449	15,000
Total	14,156	34,846	31,005
Street Department			
Personal Services	17,128	8,702	9,572
Contractual Services	7,427	4,000	4,000
Commodities	11,829	10,635	10,700
Capital Outlay	8,882	0	0
Total	45,266	23,337	24,272
Parks and Recreation Department			
Personal Services	0	0	0
Contractual Services	1,359	1,461	1,500
Commodities	185	122	1,500
Capital Outlay	0	0	0
Total	1,544	1,583	3,000
Cemetery Department			
Personal Services	3,077	5,659	5,659
Contractual Services	13,318	14,128	14,128
Commodities	163	0	0
Capital Outlay	0	0	0
Total	16,557	19,787	19,787
Debt Service Department			
Lease Purchase - Storm Shelter	8,274	8,163	8,163
Lease Purchase - Police Building	8,848	15,168	15,168
Lease Purchase - Police Truck	0	0	10,000
Total	17,123	23,331	33,331
Cemetery Perpetual Care Department			
Capital Outlay	0	0	17,950
Total	0	0	17,950
Page Total	420,137	308,437	345,011

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Cherokee

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	68,546	90,069	111,719
Receipts:			
State of Kansas Gas Tax	18,997	19,230	19,300
County Transfers Gas	2,526	2,420	2,430
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,523	21,650	21,730
Resources Available:	90,069	111,719	133,449
Expenditures:			
Street Maintenance	0	0	10,000
Personal Services	0	0	18,000
Contractual Services	0	0	15,000
Commodities	0	0	90,449
Capital Outlay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	133,449
Unencumbered Cash Balance Dec 31	90,069	111,719	0
2017/2018/2019 Budget Authority Amount:	89,049	111,546	133,449

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,926	13,822	15,170
Receipts:			
Alcohol Liquor Tax	674	1,177	888
Special Parks & Rec Distribution	226	171	171
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	900	1,348	1,059
Resources Available:	13,826	15,170	16,229
Expenditures:			
Culture & Recreation			
Personal Services	0	0	0
Contractual Services	4	0	2,000
Commodities	0	0	2,000
Capital Outlay	0	0	12,229
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4	0	16,229
Unencumbered Cash Balance Dec 31	13,822	15,170	0
2017/2018/2019 Budget Authority Amount:	15,275	16,213	16,229

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Cherokee

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	143,063	157,536	132,410
Receipts:			
Charges to Customers			
Water Sales	206,898	204,051	205,000
Permits and Fees	1,949	2,165	2,165
Penalties	6,896	2,842	2,842
Interest on Idle Funds	171	206	206
Miscellaneous	1,626	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	217,540	209,264	210,213
Resources Available:	360,603	366,800	342,623
Expenditures:			
Production & Distribution			
Personal Services	74,697	73,144	80,458
Contractual Services	40,433	38,771	40,000
Commodities	67,937	64,575	70,000
Capital Outlay	0	0	97,165
Operating Transfers to			
General Fund	20,000	57,900	55,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	203,067	234,390	342,623
Unencumbered Cash Balance Dec 31	157,536	132,410	0
2017/2018/2019 Budget Authority Amount:	343,909	365,603	342,623

Adopted Budget

Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	69,880	99,237	113,102
Receipts:			
Charges for Services			
Sewer Charges	65,162	65,119	65,119
Interest on Idle Funds			
Miscellaneous	94	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	65,256	65,119	65,119
Resources Available:	135,136	164,356	178,221
Expenditures:			
Treatment & Distribution			
Personal Services	921	0	0
Contractual Services	6,652	9,156	15,000
Commodities	694	629	5,000
Capital Outlay	541,096	0	124,279
Debt Service:			
Lease Purchase - Lift Station	21,469	6,618	0
Lease Purchase - Lift Station - Pine St.	7,667	11,543	6,734
Sewer Lagoon - Principal & Interest	936	17,208	17,208
Less: Loan Proceeds	-247,065	0	0
Less: Grants	-296,471	0	0
Transfers to General Fund	0	6,100	10,000
Cash Forward (Proposed Budget column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,899	51,254	178,221
Unencumbered Cash Balance Dec 31	99,237	113,102	0
2017/2018/2019 Budget Authority Amount:	154,776	156,999	178,221

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2019

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-A

[illegible]

*****Note:** These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF BUDGET HEARING

The governing body of
City of Cherokee
will meet on August 9, 2018 at 6:30 PM at Cherokee City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	295,137	41.908	308,437	43.603	345,011	92,474	49.231
Special Highway					133,449		
Special Parks & Recreation	4				16,229		
Water Utility	203,067		234,390		342,623		
Sewer Utility	35,899		51,254		178,221		
Non-Budgeted Funds-A							
Totals	534,107	41.908	594,081	43.603	1,015,531	92,474	49.231
Less: Transfers	20,000		64,000		65,000		
Net Expenditure	514,107		530,081		950,531		
Total Tax Levied	78,002		79,435		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,861,268		1,821,781		1,878,364		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	0		0		239,397		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	111,995		85,702		177,485		
Total	111,995		85,702		416,883		

*Tax rates are expressed in mills

City of Cherokee

City Official Title: City Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No.

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	2017 Year Actual for 2017	Current Year Estimate for 2018	2018 Budget Authority	Amount of 2018	Estimated
	Expenditures	Expenditures	for Expenditures	Ad Valorem Tax	Tax Rate *
PLAND	Tax Rate *	Tax Rate *			
General	291,137	388,617	133,449	92,474	49.211
Special Highway			16,036		
Special Parks & Recreation			24,621		
Water Utility	200,061	134,190	178,221		
Sewer Utility	31,899	51,254			
Non-Budgeted Purchased					
Totals	291,107	594,061	1,015,331	92,474	49.211
Less: Transfers	20,000	64,000	65,000		
Net Expenditure	314,107	530,061	950,331		
Total Tax Levied	78,002	79,215	1,078,164		
Assessed					
Valuation	1,861,268	1,831,701			
Outstanding Indebtedness:					
January 1:					
G.O. Bonds	0	0	578,397		
Revenue Bonds	0	0	0		
Other	111,995	83,792	177,415		
Less Purchases Principal	111,995	83,792	416,491		
Total					

*Tax rates are expressed in mills

RECEIVED 08-22-18 10:13 FROM- 6204578418

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P0002/0003

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
CRAWFORD COUNTY

} ss.

James Honeycutt, being first duly sworn, Deposes and says:

That he is Publisher of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a general paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Pittsburg, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for (one) consecutive day, the first publication thereof being made as aforesaid on the 24th day of July, 2018, with subsequent publications being made on the following dates:

2nd _____	5th _____
3rd _____	6th _____
4th _____	7th _____

James Honeycutt

Publisher

Subscribed and sworn to before me this 26 day of July, 2018.

Kimberly K. Watson
Notary Public

My commission expires: 03/27/2019

Printer's fee: \$ 94.25

Additional copies \$ _____

Kimberly K Watson
Notary Public
State of Kansas
My Appt Expires 03/27/2019